

**TENNESSEE GENERAL ASSEMBLY
FISCAL REVIEW COMMITTEE**



FISCAL NOTE

HB 1277 - SB 1361

February 27, 2013

SUMMARY OF BILL: Requires the Commissioner of the Department of Revenue (DOR) to mail a hearing notice regarding revocation of a license to affix tobacco tax stamps at least 15 days prior to a hearing, rather than 10 days prior a hearing.

ESTIMATED FISCAL IMPACT:

NOT SIGNIFICANT

Assumptions:

- Requiring the Commissioner to send the hearing notice five days sooner will not result in a significant fiscal impact to the state.

CERTIFICATION:

The information contained herein is true and correct to the best of my knowledge.

A handwritten signature in black ink, appearing to read "Lucian D. Geise".

Lucian D. Geise, Executive Director

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